

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 17<sup>th</sup> May, 2016**

**No. 173**

**GOVERNMENT OF SIKKIM  
LAW DEPARTMENT  
GANGTOK**

**No. 5/LD/16**

**Dated: 28.04.2015**

**NOTIFICATION**

The following Act passed by the Sikkim Legislative Assembly and having received assent of the Governor on 29<sup>th</sup> day of March, 2016 is hereby published for general information:-

**THE SIKKIM ECOLOGY FUND AND ENVIRONMENT CESS  
(AMENDMENT) ACT, 2016  
ACT NO. 5 OF 2016  
AN ACT**

further to amend the Sikkim Ecology Fund and Environment Cess Act, 2005

**Be it** enacted by the Legislature of Sikkim in the Sixty-seventh Year of the Republic of India as follows :-

- |                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Short title, extent and commencement.</b> | <b>1.</b> (1) This Act may be called the Sikkim Ecology Fund and Environment Cess (Amendment) Act, 2016<br>(2) It extends to the whole of Sikkim<br>(3) It shall come into force at once.                                                                                                                                                                                                                                                                                                      |
| <b>Amendment of section 2.</b>               | <b>2.</b> In the Sikkim Ecology Fund and Environment Cess Act, 2005 (hereinafter referred to the said Act, in section 2,<br>(1) in clause (g), after the word "extracting", the word "refining" shall be inserted;<br>(2) In clause (h),-<br>(i) in the Explanation, after the words and figure "Schedule II", the words and figure "Schedule III", shall be inserted;<br>(ii) in the proviso, after the words and figure Schedule II, the words and figure "Schedule III", shall be inserted. |

**Amendment of  
section 5**

3. In the Act, in section 5, after the word and figure "Schedule II", the word and figure "Schedule III" shall be inserted.

**Amendment of  
section 6**

4. In the said Act, in section 6,-  
(1) after clause (a) and the entries relating thereto, the following clause shall be inserted, namely:

"(aa) in respect of goods specified in Schedule III, at the rate of 0.025% of total turnover on sale price of non bio-degradable materials";

- (2) in second proviso, after the word and figure "Schedule II", the word and figure "schedule III", shall be inserted,

- (3) after second proviso, the following proviso shall be inserted, namely:

"Provided also that the State Government may change the rate of leviable cess under clause (aa) above after expiry of a period of 15 (fifteen) years and thereafter, from time to time by notification".

**Insertion of new  
Schedule**

5. In the said Act, after the existing Schedule II, the following new Schedule shall be inserted, namely:-

"SCHEDULE III

(NON-BIO DEGRADABLE MATERIALS)  
(see section, 5 and 6)

REFINING OF GOLD, SILVER, PLATINUM, PALLADIUM, RHODIUM,  
OTHER PLATINUM GROUP METALS AND OTHER HIGH VALUE  
PRECIOUS METALS"

**Lakchung Sherpa (SSJS)**  
**L.R.-cum-Secretary**  
**Law Department.**